# **EXHIBIT A**

## **ATTACHMENT 1**





## Brent K. Bersin, CPA/CFF, CLP

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**Brent Bersin** is a Managing Director in the Disputes and Investigations practice of Duff & Phelps. He has over 20 years of experience providing financial and economic consulting, damages quantification, valuation, and expert witness services to clients in the context of intellectual property and commercial disputes.

Brent's intellectual property experience includes market assessments, valuation, licensing, and the calculation of reasonable royalty, lost profits, unjust enrichment, and price erosion damages in matters involving unauthorized use of patents, copyrights, trademarks, trade dress, and trade secrets. He has also assisted attorneys, investors, management and other stakeholders in assessing the value of early stage technologies, latter-stage technologies, patents, and intellectual property portfolios for various purposes including taxable transfers, sales transactions, licensing, intercompany transfers, and collateral for financing transactions.

## **Areas of Expertise**

- Damages Analysis
- Valuation of Intangible Assets
- Licensing
- Forensic Accounting
- Strategic Business Advisory

Brent also possesses substantial experience providing economic analysis and expert testimony in complex commercial disputes, which have included issues of lost profits, breach of contract, breach of fiduciary duty, unfair competition, tortious interference, fraud, alter ego, post-acquisition and purchase price disputes, business interruption, and valuation.

Brent has been designated and testified as an expert witness in Federal Court, State Court, Bankruptcy Court, and arbitration matters. He has also presented and been published frequently on the topics of economic damages, and valuation, financial, and forensic accounting issues.

#### **Industry Experience**

Areas of industry experience include:

- § Banking/Finance
- § Chemicals
- § Construction
- § E-commerce
- § Energy
- § Hardware
- § Healthcare

- § Manufacturing
- § Medical devices
- § Pharmaceuticals
- § Retail
- § Semiconductors
- § Software
- § Telecommunications

#### Valuation and Licensing Experience

*Market Assessments.* Estimated the potential market for commercialized and non-commercialized products and services for purposes of patent licensing, technology licensing, and investor considerations.

Royalty Assessments. Provided opinions regarding appropriate royalty payments, royalty payment structures, and ongoing royalty rates for the licensing of various patents and technology assets.



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Royalty Audits. Conducted royalty audits to determine compliance with the terms of license agreements including proper reporting of licensed transactions and related royalty payments.

*Licensing Assistance.* Assisted companies with licensing technologies to third parties to provide royalty income. Assisted in identifying potential licensees, determining the economic structure of the licenses, and negotiation of proposed licensing terms. Prepared memorandums to provide potential licensees with an overview of the technology and proposed licensing terms.

#### **Select Dispute Experience**

#### Technology/E-Commerce

Bank Card Personalization. Calculated reasonable royalty damages in a patent infringement matter involving technology related to the personalization of bank credit and debit cards.

Online Recommendation Features. Determined reasonable royalty damages in a patent infringement matter involving technology concerning personal recommendation used in online retailing.

*Media.* Evaluated economic damages in a patent infringement and trade secrets theft matter involving technology used to target and measure effectiveness of advertising to television audiences.

Semiconductors. Evaluated reasonable royalty damages in a patent infringement matter involving semiconductor wafer fabrication technology.

Wireless Roaming. Evaluated reasonable royalty damages in patent infringement matter involving wireless roaming technology.

Artificial Intelligence. Calculated reasonable royalties in a patent infringement matter involving artificial intelligence technology used in manufacturing.

Smart Appliances. Evaluated reasonable royalty damages in a matter involving smart meter and smart appliance technology.

Bluetooth. Evaluated reasonable royalties due a patent owner in a matter involving Bluetooth technology enablement in automobiles.

*Telecommunications.* Evaluated reasonable royalty damages in a patent infringement matter involving provisioning and automated updating technologies.

Online Proposals. Determined reasonable royalty damages in a patent infringement matter related to online electronic proposals.

Financial Services. Calculated damages in a theft of trade secrets matter involving software used in the financial services industry to track productivity and client accounts.

Servers. Calculated economic damages in a matter involving breach of contract claims related to the sale of servers and IT solutions.

*Telecommunications.* Determined reasonable royalty damages in a patent infringement matter involving technology essential to standards for communications between smartphones and operator infrastructure.



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#### **Energy and Chemicals**

Chemicals. Determined patent infringement damages in a matter involving related to the manufacture of linear low-density polyethylene (LLDPE) based tie-layer resins.

Oilfield Services. Evaluated damages in a matter involving the inspection and processing of oil country tubular goods.

*Upstream Energy.* Traced and determined the volumes and dollar amounts of stolen natural gas condensate transacted by various energy companies.

Oilfield Services. Evaluated economic damages claim in a matter involving claims of theft of trade secrets related to industrial butterfly valves.

Upstream Energy. Retained as independent accountant in post-acquisition working capital dispute.

Asphalt and Crude. Determined economic damages from the loss of use of property intended for the construction of an asphalt and crude production facility.

Chemicals. Determined economic damages in a theft of trade secrets matter involving the manufacture of plastic resins.

Upstream Energy. Determined patent infringement damages in a matter involving deep sea drilling platform technology.

Chemicals/Refining. Analyzed asset transfers, prepared valuations, and prepared a single business enterprise analysis in connection with recovery of damages in an environmental contamination matter.

Oilfield Services. Retained as an independent accountant in an arbitration involving compliance with a license agreement involving patents concerning subsea tree technology.

Oilfield Services. Valued the intellectual property portfolios supporting the primary businesses of an oilfield services company for purposes of collateral financing.

#### Healthcare/Life Sciences

*Pharmaceuticals.* Calculated damages in a matter involving false advertising claims under the Lanham Act, which related to the alleged improper marketing and sale of generic pharmaceutical products.

Medical Devices. Determined lost profits and reasonable royalty damages in a patent infringement matter involving technology related to vein surgery products.

Testing Instruments. Determined damages in connection with an indemnification provision in an agreement in connection with the acquisition of a manufacturer of homeostasis testing equipment.

*Biotechnology.* Prepared a valuation of biotechnology with implications for the early treatment of strokes for purposes of an intercompany transfer.

Medical Devices. Determined lost profits and reasonable royalty damages in a patent infringement matter involving joint replacement technology.

Medical Devices. Calculated damages related to a matter involving breach of contract and misrepresentation related to medical devices used to remove fibroid tumors.



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Medical Devices. Evaluated the potential market, licensees, and economic licensing terms for a new injection technology on behalf of a state university.

#### Manufacturing and Retail

Mobile Phones Cases. Evaluated the economic losses in a matter involving claims of copyright infringement and trademark infringement related to protective cases for mobile phones.

Patient Boards. Calculated economic damages in a matter concerning patient information boards used in hospitals involving claims of cyberpiracy, trademark infringement, false advertising, and civil conspiracy.

Automotive Parts. Calculated damages in a theft of trade secrets matter related to the engineering and manufacture of automotive components.

*Industrial Products.* Evaluated damages in matter involving claims of copyright and trade dress infringement related to rooftop support products.

Household Goods. Evaluated the damages relating to the compromised installation of an enterprise resource planning (ERP) system at a national retailer of household goods and furnishings.

Flooring. Calculated patent infringement damages involving technology related to a design feature of agricultural flooring.

Jewelry. Calculated damages in connection with copyright infringement claims related to certain jewelry designed and sold by a national retail jewelry chain store.

#### Other Service Industries

Consulting Services. Determined economic damages for a global environmental services company in connection with violation of an employment agreement by a former top executive.

Consulting Services. Served as accounting expert in a dispute regarding the earn-out and bonus payments in connection with an acquisition of a software services company.

Restaurant Chain. Evaluated damages related to claims of breach of contract and diminution in value related to an agreement between the founders of a restaurant chain and an exclusive franchisee.

*Recycling.* Retained to assess accounting, operational, and cash transfers in a dispute involving a mobile phone recycling and refurbishment business joint venture.

Banking. Evaluated damages related to claims of lender liability in a matter involving a regional bank.

#### **Presentations and Publications**

"Patent Damages Roundtable," Panel Speaker, University of Texas School of Law, November 2014 Publications (panelist)

"Defensive Trial Strategies: Let The Games Begin," IP Defense Summit: Silicon Valley, October 2014

"Protecting Trade Secrets in a Collaboration: 2014 Update," Webcast presented by The Knowledge Group, July 2014

IP Strategy Summit: Silicon Valley, Chair and Keynote Speaker, May 2014



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"Introduction to Calculating Intellectual Property Damages," Course Taught at Grant Thornton Advisory University, April 2014

IP Strategy Summit - Enforcement: Silicon Valley, Chairman and Keynote Speaker, October 2013

"Financial Reporting and Performance Measurement for Intellectual Property," Presentation at IP Strategy Summit - Monetization: Harvesting Your IP, April 2013

"AICPA Forensic and Valuation Services Practice Aid: Calculating Intellectual Property Infringement Damages." American Institute of Certified Public Accountants, 2013 (contributing author)

"Evolution of Telecom Patent Licensing and Litigation," Presentation at Mobile Voice Conference, March 2012

"Financial Accounting Concepts for Attorneys," Presentation to Marshall, Dennehey, Warner, Coleman & Goggin law firm, September 2010

"Patent Litigation: Hot Topics," Presentation to North Virginia Patent Lawyers Club, July 2009

"Overview of Intellectual Property Damages in the United States." les Nouvelles, December 2008

"Proving Commercial Damages: Lost Profits versus Lost Value," Presentation at Litigation and Trial Tactics Conference, University of Houston Law Foundation, December 2008

"After eBay: Post-Verdict Remedies." Presentation at University of Texas Advanced Patent Law Institute, November 2008

"Overview of Intellectual Property Damages for the General Attorney." Presentation at Intellectual Property for the General Attorney Conference, The Intellectual Property and Information Law Institute – University of Houston Law Foundation, August 2008

"Intellectual Property 2.0." Presentation at the Houston Technology Center, April 2008

"AICPA Issues Valuation Practice Standards." les Nouvelles, March 2008

"Determining Economic Damages in Trade Secrets Litigation." Presentation at University of Houston Law School, April 2007

"Lost Profits vs. Lost Value." Presentation to Jackson Walker law firm, December 2005

"Current Issues in Patent and Trademark Damages." Presentation to Patterson Belknap Tyler & Cobb law firm, October 2005

"Role of Financial Advisors and Accountants in Bankruptcy." Presentation with Bracewell & Giuliani, June 2005

"Lost Profits vs. Lost Value." Presentation to Akin Gump Strauss Hauer & Feld law firm, May 2005

"Calculating Lost Profits Damages." Presentation at Advanced Civil Litigation Seminar, May 2005

"Intellectual Property Damages." Presentation to Susman Godfrey law firm, November 2004

"Determining Economic Damages in Trade Secrets Litigation." Presentation at University of Houston Law School, March 2003

Emerging Issues in Research Tool Licensing." Journal of Commercial Biotechnology, winter 2002



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"Use of Expert Witnesses." Presentation to Jackson Walker law firm, December 2002

"The Value of Trade Secrets: Inside & Outside the Courtroom." Presentation at University of Houston Law School, April 2002

"Financial Statements: Pinpointing the Relevant Data." Presentation to Bracewell & Patterson law firm, March 2002

"Measuring Intellectual Property Portfolio Performance." A chapter in the book, From Ideas to Assets: Investing Wisely in Intellectual Property, John Wiley & Sons, Inc., January 2002

"The Evolution of Research Tool Patent Licensing." Presentation at Fulcrum Biotech Law and Litigation Summit, April 2001

"Patent Damages: Getting the Bang for Your Buck." Presentation at Gardere & Wynne Law Firm Patent Academy, October 2000

"Intellectual Property as Collateral: An Emerging Financing Tool." Managing Intellectual Property, September 1999 (co-author)

"Potentially Damaging Events: How Three Companies Managed Crisis and Survived." Corporate Reputation Review, summer 1999 edition

#### Education

B.B.A. in Accounting, Bauer School of Business, University of Houston, 1993.

#### **Professional Certifications**

Certified Public Accountant (CPA), licensed in Texas Certified in Financial Forensics (CFF) Certified Licensing Professional (CLP)

#### **Professional Affiliations**

American Institute of Certified Public Accountants (AICPA), Member
AICPA Forensic and Valuation Services (FVS) Section, Member
American Bar Association, Associate Member
Licensing Executive Society (LES), Member
Texas Society of Certified Public Accountants (TSCPA), Member
University of Texas Advanced Patent Law Institute, Planning Committee Member
AICPA FVS Consulting Digest, Technical Advisory Board (2010-2015)
Blakely Advocacy Institute, University of Houston Law School, Executive Committee Member (2004-2011)

### **Community Involvement**

The Shlenker School Board of Trustees, Board Member and Treasurer The Woods Project, Advisory Board Member Anti-Defamation League, Board Member (2007-2012) The Nature Discovery Center, Board Member (2012-2014) Pin Oak Boys Lacrosse, Board Member and Treasurer (2012-2015)



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## **Professional & Business History**

Grant Thornton LLP, Managing Director (2012 to 2015) IPFC Corp., Director and Shareholder (2011 to 2012) Navigant Consulting, Director (2007 to 2010) Other Advisory Firms (1994 to 2007)